

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

JULY 31, 2020

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

JULY 31, 2020

	GOVERNMENTAL TYPE FUNDS							TOTAL
	GENERAL	ROAD FUND	POLICE FORFEITURE FUND	CITT (TRANSIT) FUND	CITT (TRANSPORTATION) FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GOVERNMENTAL FUNDS
ASSETS:								
CASH-OPERATING (CNB 5680)	\$169,678	---	---	---	---	---	---	\$169,678
CASH-OPERATING (FCB 7200)	\$1,701,770	---	---	---	---	---	---	\$1,701,770
CASH-OPERATING (FCB 3807)	\$155,419	---	---	---	---	---	---	\$155,419
CASH-OPERATING (FCB 6202)	---	---	---	\$171,253	\$562,835	---	---	\$734,088
CASH-OPERATING (FCB 8905)	---	---	\$6,325	---	---	---	---	\$6,325
CASH-OPERATING (FCB 2902)	---	---	\$27,313	---	---	---	---	\$27,313
ACCT RECEIVABLE	\$1,225	---	---	---	---	---	---	\$1,225
DUE FROM GENERAL FUND	---	\$18,783	---	---	---	---	---	\$18,783
DUE FROM CITT-TRANSPORTATION	\$2,013	---	---	---	---	---	\$58,431	\$60,444
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$120,399	---	---	---	---	---	\$120,399
INVEST-STATE BOARD (POOL)	\$12,049	---	---	---	---	---	---	\$12,049
PREPAID EXPENSES	\$5,655	\$0	---	---	---	---	---	\$5,655
TOTAL ASSETS	\$2,101,398	\$139,182	\$33,638	\$171,253	\$562,835	\$0	\$58,431	\$3,066,737
LIABILITIES:								
ACCOUNTS PAYABLE	\$74,784	---	---	---	---	---	---	\$74,784
UNION DUES PAYABLE-PBA	\$358	---	---	---	---	---	---	\$358
UNION DUES PAYABLE-PAT	\$381	\$221	---	---	---	---	---	\$602
FRS PENSION PAYABLE	---	---	---	---	---	---	---	\$0
DUE TO GENERAL FUND	---	---	\$53,589	---	\$2,013	---	---	\$55,603
DUE TO ROAD FUND	\$18,783	---	---	---	---	---	---	\$18,783
DUE TO SANITATION FUND	\$305,500	---	---	---	---	---	---	\$305,500
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	---	\$58,431
COMPLIANCE BONDS PAYABLE	\$3,750	---	---	---	---	---	---	\$3,750
COUNTY PERMIT SURCHARGE	\$2,554	---	---	---	---	---	---	\$2,554
STATE PERMIT SURCHARGE-DBR	\$10,266	---	---	---	---	---	---	\$10,266
TOTAL LIABILITIES	\$416,376	\$221	\$53,589	\$0	\$60,444	\$0	\$0	\$530,630
FUND BALANCES:								
RESTRICTED FOR:								
CAPITAL PROJECTS	---	---	---	---	---	---	\$58,431	\$58,431
ROADS	---	\$138,961	---	---	---	---	---	\$138,961
POLICE FORFEITURE	---	---	(\$19,951)	---	---	---	---	(\$19,951)
CITT	---	---	---	\$171,253	\$502,390	---	---	\$673,644
UNASSIGNED:	\$1,679,367	---	---	---	---	---	---	\$1,679,367
TOTAL FUND BALANCES	\$1,685,022	\$138,961	(\$19,951)	\$171,253	\$502,390	\$0	\$58,431	\$2,536,106
TOTAL LIABILITIES & FUND BALANCES	\$2,101,398	\$139,182	\$33,638	\$171,253	\$562,835	\$0	\$58,431	\$3,066,737

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED JULY 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,130,522	\$2,130,522	\$2,132,741	\$2,219
UTILITY TAXES - ELECTRIC	\$160,000	\$133,333	\$146,692	\$13,358
UTILITY TAXES - WATER	\$33,500	\$27,917	\$0	(\$27,917)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$4,583	\$4,702	\$119
SIMPLIFIED COMMUNICATIONS TAX	\$90,000	\$75,000	\$50,649	(\$24,351)
CONTRACTOR REGISTRATIONS	\$5,500	\$4,583	\$3,265	(\$1,318)
BUILDING PERMITS	\$75,000	\$62,500	\$63,682	\$1,182
ELECTRIC PERMITS	\$10,000	\$8,333	\$10,273	\$1,940
PLUMBING PERMITS	\$12,000	\$10,000	\$19,754	\$9,754
MECHANICAL PERMITS	\$7,500	\$6,250	\$6,915	\$665
GARAGE SALE PERMITS	\$300	\$250	\$176	(\$74)
FILM PERMITS	\$0	\$0	\$250	\$250
FRANCHISE FEES - ELECTRIC	\$111,806	\$93,171	\$67,926	(\$25,245)
FRANCHISE FEES - SOLID WASTE	\$45,747	\$38,122	\$34,291	(\$5,831)
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$1,763	\$1,416	(\$346)
OTHER FEES - PLAN REVIEW	\$5,000	\$4,167	\$2,531	(\$1,635)
OTHER FEES - PERMIT APPLICATION FEES	\$8,000	\$6,667	\$7,210	\$543
OTHER FEES - HOME OCCUPATION	\$1,500	\$1,250	\$849	(\$401)
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$375	\$910	\$535
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$20,833	\$18,915	(\$1,918)
STATE REVENUE SHARING - MUNICIPAL	\$82,378	\$68,648	\$64,150	(\$4,498)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$256,329	\$213,608	\$150,271	(\$63,337)
FEMA REVENUE	\$0	\$0	\$66,077	\$66,077
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$208	\$537	\$329
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINI	\$950	\$792	\$390	(\$402)
RECREATIONAL PROGRAM FEES	\$10,000	\$8,333	\$5,001	(\$3,332)
CONCESSION STAND	\$600	\$500	\$955	\$455
FACILITY RENTALS	\$3,500	\$2,917	\$3,155	\$239
TRAFFIC FINES	\$3,000	\$2,500	\$12,204	\$9,704
LIEN SEARCH FEES	\$3,000	\$2,500	\$5,020	\$2,520
FINES - CODE COMPLIANCE	\$15,000	\$12,500	\$4,415	(\$8,085)
MISCELLANEOUS REVENUE	\$5,000	\$4,167	\$42,419	\$38,252
INTEREST INCOME	\$5,000	\$4,167	\$13,730	\$9,563
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$5,420	\$5,420
TOTAL REVENUES	\$3,114,447	\$2,950,459	\$2,946,892	(\$3,568)
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$10,000	\$8,288	\$1,712
FICA	\$918	\$765	\$634	\$131
TRAVEL & PER DIEM	\$2,500	\$2,083	\$14	\$2,069
COMMUNICATIONS	\$3,000	\$2,500	\$1,676	\$824
PROMOTIONAL ACTIVITIES	\$1,500	\$1,250	\$642	\$608
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$1,292	\$1,350	(\$58)
EDUCATION & TRAINING	\$4,200	\$3,500	\$415	\$3,085
TOTAL COMMISSION	\$25,668	\$21,390	\$13,019	\$8,371

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED JULY 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$86,994	\$72,495	\$78,765	(\$6,270)
REGULAR SALARIES-VILLAGE CLERK	\$54,078	\$45,065	\$44,303	\$763
REGULAR SALARIES-ADMIN ASST	\$31,820	\$26,517	\$27,405	(\$889)
PART-TIME SALARIES	\$19,344	\$16,120	\$0	\$16,120
FICA/MEDICARE	\$14,835	\$12,362	\$11,511	\$851
FLORIDA RETIREMENT SYSTEM	\$31,460	\$26,216	\$30,660	(\$4,444)
HEALTH INSURANCE	\$26,540	\$22,117	\$18,983	\$3,134
WORKERS COMPENSATION INSURANCE	\$446	\$446	\$336	\$110
UNEMPLOYMENT	\$0	\$0	\$374	(\$374)
PROFESSIONAL FEES	\$182,600	\$152,167	\$98,264	\$53,902
AUDITING FEES	\$21,000	\$21,000	\$21,000	\$0
FINANCE CONTRACT	\$55,000	\$45,833	\$45,833	\$0
TRAVEL & PER DIEM	\$12,300	\$10,250	\$2,000	\$8,250
COMMUNICATIONS	\$27,130	\$22,608	\$17,559	\$5,049
POSTAGE	\$6,898	\$5,748	\$4,907	\$842
UTILITIES	\$8,523	\$7,103	\$6,246	\$856
RENTALS AND LEASES	\$10,491	\$8,743	\$7,537	\$1,206
PROPERTY INSURANCE	\$146,676	\$146,676	\$173,622	(\$26,946)
PRINTING & BINDING	\$4,600	\$3,833	\$1,942	\$1,891
PROMOTIONAL ACTIVITIES	\$1,500	\$1,250	\$2,221	(\$971)
LEGAL ADVERTISING	\$8,913	\$7,428	\$6,468	\$959
MUNICIPAL ELECTIONS	\$0	\$0	\$266	(\$266)
OTHER CURRENT CHARGES	\$9,526	\$7,938	\$6,514	\$1,425
OFFICE SUPPLIES	\$8,500	\$7,083	\$6,161	\$922
OPERATING SUPPLIES	\$6,400	\$5,333	\$6,626	(\$1,293)
DUES & MEMBERSHIPS	\$5,950	\$4,958	\$7,827	(\$2,869)
EDUCATION & TRAINING	\$5,000	\$4,167	\$165	\$4,002
CONTINGENCY (COVID-19)	\$21,421	\$17,851	\$4,858	\$12,993
TOTAL ADMINISTRATION	\$807,945	\$701,308	\$632,353	\$68,955
DEBT SERVICE				
PRINCIPAL EXPENSE	\$20,260	\$20,260	\$20,261	(\$1)
INTEREST EXPENSE	\$11,520	\$11,520	\$11,519	\$1
OTHER DEBT SERVICE COSTS	\$240	\$200	\$0	\$200
TOTAL DEBT SERVICE	\$32,020	\$31,980	\$31,780	\$200

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED JULY 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$580,291	\$483,576	\$455,999	\$27,577
OTHER SALARIES & WAGES-PART TIME	\$71,136	\$59,280	\$72,851	(\$13,571)
OVERTIME	\$50,000	\$41,667	\$13,154	\$28,513
SPECIAL PAY & COURT PAYS	\$15,000	\$12,500	\$1,017	\$11,483
OFF DUTY POLICE	\$0	\$0	\$24,870	(\$24,870)
FICA/MEDICARE	\$54,807	\$45,672	\$42,626	\$3,046
FLORIDA RETIREMENT SYSTEM	\$151,371	\$126,143	\$122,435	\$3,708
HEALTH INSURANCE	\$52,158	\$43,465	\$53,674	(\$10,209)
WORKERS COMPENSATION INSURANCE	\$33,011	\$33,011	\$27,352	\$5,659
TRAVEL & PER DIEM	\$1,000	\$833	\$1,431	(\$598)
COMMUNICATIONS	\$9,714	\$8,095	\$7,063	\$1,032
UTILITIES	\$3,740	\$3,117	\$1,706	\$1,410
RENTALS & LEASES	\$73,642	\$61,368	\$67,010	(\$5,642)
INSURANCE-POLICE	\$13,995	\$13,995	\$16,044	(\$2,049)
REPAIRS & MAINTENANCE	\$67,500	\$56,250	\$56,241	\$9
PRINTING & BINDING	\$600	\$500	\$252	\$248
OPERATING SUPPLIES	\$89,630	\$74,692	\$70,209	\$4,482
TOLLS	\$0	\$0	\$5,339	(\$5,339)
DUES & MEMBERSHIPS	\$1,200	\$1,000	\$488	\$512
EDUCATION & TRAINING	\$7,000	\$5,833	\$7,403	(\$1,569)
CONTINGENCY (COVID-19)	\$0	\$0	\$4,049	(\$4,049)
CAPITAL OUTLAY	\$10,500	\$8,750	\$0	\$8,750
TOTAL POLICE	\$1,286,294	\$1,079,746	\$1,051,214	\$28,533
BUILDING (524)				
REGULAR SALARIES	\$32,879	\$27,400	\$26,652	\$748
SPECIAL PAY	\$1,500	\$1,250	\$0	\$1,250
FICA/MEDICARE	\$2,515	\$2,096	\$2,039	\$57
FLORIDA RETIREMENT SYSTEM	\$2,716	\$2,263	\$2,297	(\$34)
HEALTH INSURANCE	\$8,089	\$6,741	\$7,478	(\$737)
WORKERS COMPENSATION INSURANCE	\$85	\$85	\$64	\$21
PROFESSIONAL SERVICES	\$67,925	\$56,604	\$56,200	\$405
MEMBERSHIPS	\$0	\$0	\$187	(\$187)
EDUCATION & TRAINING	\$1,000	\$833	\$265	\$568
OPERATING SUPPLIES	\$0	\$0	\$258	(\$258)
TOTAL BUILDING	\$116,710	\$97,272	\$95,440	\$1,833

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED JULY 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$76,000	\$63,333	\$49,770	\$13,563
FICA/MEDICARE	\$5,814	\$4,845	\$3,567	\$1,278
FLORIDA RETIREMENT SYSTEM	\$6,278	\$5,231	\$4,234	\$997
HEALTH INSURANCE	\$16,179	\$13,482	\$16,849	(\$3,366)
WORKERS COMPENSATION INSURANCE	\$2,850	\$2,850	\$2,146	\$704
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$5,000	\$4,167	\$0	\$4,167
COMMUNICATIONS	\$870	\$725	\$595	\$130
RENTALS & LEASES	\$6,864	\$5,720	\$4,482	\$1,238
INSURANCE	\$2,123	\$1,592	\$2,434	(\$842)
REPAIRS & MAINTENANCE	\$1,200	\$1,000	\$0	\$1,000
CONTINGENCY	\$2,000	\$1,667	\$0	\$1,667
OPERATING SUPPLIES	\$2,550	\$2,125	\$647	\$1,478
MEMBERSHIPS & DUES	\$100	\$83	\$50	\$33
EDUCATION & TRAINING	\$1,200	\$1,000	\$284	\$716
TOTAL CODE COMPLIANCE	\$129,026	\$107,820	\$85,057	\$22,763
PUBLIC WORKS (539)				
REGULAR SALARIES	\$209,449	\$174,541	\$143,140	\$31,401
OVERTIME	\$1,000	\$833	\$8,499	(\$7,666)
EMPLOYEE BONUSES	\$3,000	\$3,000	\$1,500	\$1,500
FICA/MEDICARE	\$16,329	\$13,607	\$11,715	\$1,892
FLORIDA RETIREMENT SYSTEM	\$17,301	\$14,417	\$12,363	\$2,055
HEALTH INSURANCE	\$41,487	\$34,572	\$35,669	(\$1,097)
WORKERS COMPENSATION INSURANCE	\$14,244	\$10,683	\$10,724	(\$41)
CONTRACT SERVICES	\$13,000	\$10,833	\$7,800	\$3,033
COMMUNICATIONS	\$2,280	\$1,900	\$3,659	(\$1,759)
UTILITIES	\$9,972	\$8,310	\$6,407	\$1,903
RENTALS & LEASES	\$14,791	\$12,326	\$12,675	(\$349)
PROPERTY INSURANCE	\$5,351	\$4,013	\$7,484	(\$3,470)
REPAIRS & MAINTENANCE	\$38,000	\$31,667	\$26,591	\$5,075
LANDSCAPE MAINTENANCE	\$81,000	\$67,500	\$32,840	\$34,660
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$8,333	\$0	\$8,333
OPERATING SUPPLIES	\$25,000	\$20,834	\$50,445	(\$29,611)
DUES & MEMBERSHIPS	\$150	\$125	\$0	\$125
EDUCATION & TRAINING	\$1,000	\$833	\$0	\$833
CONTINGENCY (COVID-19)	\$0	\$0	\$11,424	(\$11,424)
CAPITAL OUTLAY	\$12,000	\$10,000	\$0	\$10,000
TOTAL PUBLIC WORKS	\$515,353	\$428,328	\$382,934	\$45,394

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED JULY 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$46,504	\$38,754	\$37,561	\$1,193
OTHER SALARIES & WAGES-PART TIME	\$39,438	\$32,865	\$25,209	\$7,656
FICA/MEDICARE	\$6,611	\$5,509	\$4,802	\$707
FLORIDA RETIREMENT SYSTEM	\$6,851	\$5,709	\$5,408	\$301
HEALTH INSURANCE	\$8,089	\$6,741	\$7,633	(\$892)
WORKERS COMPENSATION INSURANCE	\$206	\$206	\$155	\$51
COMMUNICATIONS	\$2,880	\$2,400	\$3,642	(\$1,242)
UTILITIES	\$5,100	\$4,250	\$3,634	\$617
RENTALS & LEASES	\$6,950	\$5,792	\$2,800	\$2,991
PROPERTY INSURANCE	\$5,201	\$5,201	\$7,672	(\$2,471)
REPAIRS & MAINTENANCE	\$45,000	\$37,500	\$5,397	\$32,103
CONCESSION EXPENSES	\$500	\$417	\$0	\$417
SPECIAL EVENTS	\$10,700	\$8,917	\$4,870	\$4,047
OPERATING SUPPLIES	\$3,750	\$3,125	\$1,407	\$1,718
MEMBERSHIPS & DUES	\$160	\$133	\$0	\$133
EDUCATION & TRAINING	\$2,000	\$1,666	\$1,372	\$294
INFRASTRUCTURE IMPROVEMENTS	\$54,000	\$45,000	\$11,083	\$33,917
TOTAL PARKS AND RECREATION	\$243,939	\$204,184	\$122,644	\$81,540
TOTAL EXPENDITURES	\$3,156,957	\$2,672,029	\$2,414,441	\$257,588
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$42,510)	\$278,430	\$532,451	\$254,021
RESERVES				
RESERVES-EMERGENCY	\$48,593	\$40,494	\$0	(\$40,494)
TOTAL OTHER FINANCING SOURCES/(USES)	\$48,593	\$40,494	\$0	(\$40,494)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$91,103	\$75,919	\$0	(\$75,919)
TOTAL OTHER FINANCING SOURCES/(USES)	\$91,103	\$75,919	\$0	(\$75,919)
NET CHANGE IN FUND BALANCES	\$0	\$354,350	\$532,451	\$178,101
FUND BALANCE-BEGINNING	\$0		\$1,152,571	
FUND BALANCE-ENDING	\$0		\$1,685,022	

VILLAGE OF BISCAYNE PARK

ROAD FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED JULY 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$81,495	\$67,913	\$47,065	(\$20,847)
STATE REVENUE SHARING - MUNICIPAL	\$22,680	\$18,900	\$16,612	(\$2,288)
FDOT 6 AVE MEDIAN MAINTENANCE	\$1,416	\$1,416	\$1,776	\$360
TOTAL REVENUES	\$105,591	\$88,229	\$65,453	(\$22,775)
EXPENDITURES				
REGULAR SALARIES	\$67,626	\$56,355	\$56,082	\$273
OVERTIME	\$1,000	\$833	\$1,423	(\$590)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$5,326	\$4,439	\$4,516	(\$77)
FLORIDA RETIREMENT SYSTEM	\$5,586	\$4,655	\$4,955	(\$300)
HEALTH INSURANCE	\$16,699	\$13,916	\$14,586	(\$671)
WORKERS COMPENSATION INSURANCE	\$7,838	\$7,838	\$5,901	\$1,937
COMMUNICATIONS	\$480	\$400	\$320	\$80
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,080	\$2,080	\$2,385	(\$304)
REPAIRS & MAINTENANCE	\$18,204	\$15,170	\$2,803	\$12,368
OPERATING SUPPLIES	\$8,000	\$6,667	\$19,175	(\$12,508)
EDUCATION & TRAINING	\$300	\$250	\$0	\$250
TOTAL EXPENDITURES	\$134,139	\$113,602	\$113,144	\$458
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$28,548)	(\$25,374)	(\$47,691)	(\$22,317)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$24,399	\$20,333	\$0	(\$20,333)
TOTAL OTHER FINANCING SOURCES/(USES)	\$24,399	\$20,333	\$0	(\$20,333)
NET CHANGE IN FUND BALANCES	(\$4,149)	(\$5,041)	(\$47,691)	(\$42,650)
FUND BALANCE-BEGINNING	\$4,149		\$186,652	
FUND BALANCE-ENDING	\$0		\$138,961	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED JULY 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$201	\$201
TOTAL REVENUES	\$0	\$0	\$201	\$201
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$0	\$0	\$201	\$201
NET CHANGE IN FUND BALANCES	\$0	\$0	\$201	\$201
FUND BALANCE-BEGINNING	\$0		(\$20,153)	
FUND BALANCE-ENDING	\$0		(\$19,951)	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSIT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED JULY 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$25,601	\$21,334	\$4,587	(\$16,748)
INTEREST INCOME	\$200	\$167	\$878	\$711
TOTAL REVENUES	\$25,801	\$21,501	\$5,465	(\$16,036)
EXPENDITURES				
TRANSIT PROJECTS	\$142,000	\$118,333	\$0	\$118,333
TOTAL EXPENDITURES	\$142,000	\$118,333	\$0	\$118,333
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$116,199)	(\$96,832)	\$5,465	\$102,297
NET CHANGE IN FUND BALANCES	(\$116,199)	(\$96,832)	\$5,465	\$102,297
FUND BALANCE-BEGINNING	\$116,199		\$165,789	
FUND BALANCE-ENDING	\$0		\$171,253	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSPORTATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED JULY 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$102,405	\$85,337	\$18,347	(\$66,990)
INTEREST INCOME	\$800	\$667	\$3,511	\$2,844
TOTAL REVENUES	\$103,205	\$86,004	\$21,858	(\$64,146)
EXPENDITURES				
STREETLIGHTING	\$25,000	\$20,833	\$19,867	\$966
TRANSPORTATION PROJECTS	\$347,724	\$289,770	\$6,655	\$283,115
TOTAL EXPENDITURES	\$372,724	\$310,603	\$26,522	\$284,082
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	(\$269,519)	(\$224,599)	(\$4,664)	\$219,936
NET CHANGE IN FUND BALANCES	(\$269,519)	(\$224,599)	(\$4,664)	\$219,936
FUND BALANCE-BEGINNING	\$269,519		\$507,054	
FUND BALANCE-ENDING	\$0		\$502,390	

**VILLAGE OF BISCAYNE PARK
CITT FUNDS**

FY 2016				TRANSIT 20%	TRANSPORTATION 80%	TOTAL
	RECEIVED					
BALANCE	9/30/15		\$	49,601.10	\$ 337,355.66	\$ 386,956.76
DEPOSIT	10/9/15	\$	9,915.00	\$ 1,983.00	\$ 7,932.00	\$ 9,915.00
DEPOSIT	11/18/15	\$	8,512.00	\$ 1,702.40	\$ 6,809.60	\$ 8,512.00
DEPOSIT	12/29/15	\$	11,445.00	\$ 2,289.00	\$ 9,156.00	\$ 11,445.00
DEPOSIT	2/8/16	\$	8,993.00	\$ 1,798.60	\$ 7,194.40	\$ 8,993.00
DEPOSIT	3/22/16	\$	9,646.00	\$ 1,929.20	\$ 7,716.80	\$ 9,646.00
DEPOSIT	4/26/16	\$	14,302.00	\$ 2,860.40	\$ 11,441.60	\$ 14,302.00
DEPOSIT	5/27/16	\$	9,308.00	\$ 1,861.60	\$ 7,446.40	\$ 9,308.00
DEPOSIT	6/24/16	\$	9,463.00	\$ 1,892.60	\$ 7,570.40	\$ 9,463.00
DEPOSIT	7/26/16	\$	13,533.00	\$ 2,706.60	\$ 10,826.40	\$ 13,533.00
DEPOSIT	8/9/16	\$	9,443.00	\$ 1,888.60	\$ 7,554.40	\$ 9,443.00
DEPOSIT	9/21/16	\$	9,451.00	\$ 1,890.20	\$ 7,560.80	\$ 9,451.00
FY 16 REVENUES			\$	22,802.20	\$ 91,208.80	\$ 114,011.00
BALANCE AT 9/30/16			\$	72,403.30	\$ 428,564.46	\$ 500,967.76

FY 2017				TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/16		\$	72,403.30	\$ 428,564.46	\$ 500,967.76
DEPOSIT	10/4/16	\$	11,838.00	\$ 2,367.60	\$ 9,470.40	\$ 11,838.00
DEPOSIT	11/9/16	\$	9,013.00	\$ 1,802.60	\$ 7,210.40	\$ 9,013.00
DEPOSIT	12/5/16	\$	9,003.00	\$ 1,800.60	\$ 7,202.40	\$ 9,003.00
DEPOSIT	12/29/16	\$	11,907.00	\$ 2,381.40	\$ 9,525.60	\$ 11,907.00
DEPOSIT	2/8/17	\$	8,687.00	\$ 1,737.40	\$ 6,949.60	\$ 8,687.00
DEPOSIT	3/3/17	\$	9,601.00	\$ 1,920.20	\$ 7,680.80	\$ 9,601.00
DEPOSIT	4/12/17	\$	14,095.00	\$ 2,819.00	\$ 11,276.00	\$ 14,095.00
DEPOSIT	6/7/17	\$	9,412.00	\$ 1,882.40	\$ 7,529.60	\$ 9,412.00
DEPOSIT	7/11/17	\$	9,290.00	\$ 1,858.00	\$ 7,432.00	\$ 9,290.00
DEPOSIT	7/31/17	\$	13,680.00	\$ 2,736.00	\$ 10,944.00	\$ 13,680.00
DEPOSIT	8/23/17	\$	9,644.00	\$ 1,928.80	\$ 7,715.20	\$ 9,644.00
DEPOSIT	9/29/17	\$	9,474.00	\$ 1,894.80	\$ 7,579.20	\$ 9,474.00
FY 17 TOTAL			\$	25,128.80	\$ 100,515.20	\$ 125,644.00
BALANCE AT 9/30/17			\$	97,532.10	\$ 529,079.66	\$ 626,611.76

FY 2018				TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/17		\$	97,532.10	\$ 529,079.66	\$ 626,611.76
DEPOSIT	10/13/17	\$	12,499.00	\$ 2,499.80	\$ 9,999.20	\$ 12,499.00
DEPOSIT	11/9/17	\$	9,551.00	\$ 1,910.20	\$ 7,640.80	\$ 9,551.00
DEPOSIT	12/5/17	\$	8,855.00	\$ 1,771.00	\$ 7,084.00	\$ 8,855.00
DEPOSIT	12/21/17	\$	11,432.00	\$ 2,286.40	\$ 9,145.60	\$ 11,432.00
DEPOSIT	2/1/18	\$	9,677.00	\$ 1,935.40	\$ 7,741.60	\$ 9,677.00
DEPOSIT	3/15/18	\$	10,383.00	\$ 2,076.60	\$ 8,306.40	\$ 10,383.00
DEPOSIT	4/5/18	\$	15,359.00	\$ 3,071.80	\$ 12,287.20	\$ 15,359.00
DEPOSIT	5/31/18	\$	10,172.00	\$ 2,034.40	\$ 8,137.60	\$ 10,172.00
DEPOSIT	6/8/18	\$	10,024.00	\$ 2,004.80	\$ 8,019.20	\$ 10,024.00
DEPOSIT	7/27/18	\$	14,824.00	\$ 2,964.80	\$ 11,859.20	\$ 14,824.00
DEPOSIT	8/31/18	\$	10,241.00	\$ 2,048.20	\$ 8,192.80	\$ 10,241.00
DEPOSIT	9/19/18	\$	9,784.00	\$ 1,956.80	\$ 7,827.20	\$ 9,784.00
FY 18 TOTAL			\$	26,560.20	\$ 106,240.80	\$ 132,801.00
LESS: FPL STREETLIGHTING			\$	-	\$ (24,598.92)	\$ (24,598.92)
ADD: INTEREST INCOME			\$	656.34	\$ 2,435.57	\$ 3,091.91
BALANCE AT 9/31/18			\$	124,748.64	\$ 637,756.03	\$ 762,504.67

FY 2019				TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/18		\$	124,748.64	\$ 637,756.03	\$ 762,504.67
DEPOSIT	10/4/18	\$	13,335.00	\$ 2,667.00	\$ 10,668.00	\$ 13,335.00
DEPOSIT	11/2/18	\$	9,729.00	\$ 1,945.80	\$ 7,783.20	\$ 9,729.00
DEPOSIT	12/4/18	\$	9,492.00	\$ 1,898.40	\$ 7,593.60	\$ 9,492.00
DEPOSIT	12/21/18	\$	12,885.00	\$ 2,577.00	\$ 10,308.00	\$ 12,885.00
DEPOSIT	2/7/19	\$	9,529.00	\$ 1,905.80	\$ 7,623.20	\$ 9,529.00
DEPOSIT	3/7/19	\$	10,174.00	\$ 2,034.80	\$ 8,139.20	\$ 10,174.00
DEPOSIT	4/9/19	\$	15,709.00	\$ 3,141.80	\$ 12,567.20	\$ 15,709.00
DEPOSIT	5/24/19	\$	10,048.00	\$ 2,009.60	\$ 8,038.40	\$ 10,048.00
DEPOSIT	6/13/19	\$	10,084.00	\$ 2,016.80	\$ 8,067.20	\$ 10,084.00
DEPOSIT	7/31/19	\$	14,709.00	\$ 2,941.80	\$ 11,767.20	\$ 14,709.00
DEPOSIT	8/15/19	\$	10,284.00	\$ 2,056.80	\$ 8,227.20	\$ 10,284.00
DEPOSIT	9/9/19	\$	10,139.00	\$ 2,027.80	\$ 8,111.20	\$ 10,139.00
DEPOSIT	9/24/19	\$	10,028.00	\$ 2,005.60	\$ 8,022.40	\$ 10,028.00
FY 19 TOTAL			\$	29,229.00	\$ 116,916.00	\$ 146,145.00
LESS: TRANSFER DUE TO GF			\$		\$ (203,509.64)	\$ (203,509.64)
ADD: INTEREST INCOME			\$	1,087.96	\$ 4,351.07	\$ 5,439.03
LESS: FPL STREETLIGHTING			\$	-	\$ (19,867)	\$ (19,866.90)
BALANCE AT 9/30/19			\$	153,977.64	\$ 531,295.49	\$ 685,273.13

FY 2020				TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/19		\$	153,977.64	\$ 531,295.49	\$ 685,273.13
DEPOSIT	10/9/19	\$	12,878.00	\$ 2,575.60	\$ 10,302.40	\$ 12,878.00
DEPOSIT	11/19/19	\$	9,533.00	\$ 1,906.60	\$ 7,626.40	\$ 9,533.00
DEPOSIT	12/23/19	\$	12,850.00	\$ 2,570.00	\$ 10,280.00	\$ 12,850.00
DEPOSIT	1/17/20	\$	10,084.00	\$ 2,016.80	\$ 8,067.20	\$ 10,084.00
FY 20 TOTAL			\$	9,069.00	\$ 36,276.00	\$ 45,345.00
BALANCE AT 9/30/20			\$	163,046.64	\$ 567,571.49	\$ 730,618.13

VILLAGE OF BISCAYNE PARK

DEBT SERVICE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED JULY 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
REVENUES:				
MISC INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
PRINCIPAL EXPENSE	\$0	\$0	\$0	\$0
INTEREST EXPENSE	\$0	\$0	\$0	\$0
OTHER DEBT SERVICE COSTS	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$0	\$0	\$0	\$0
OTHER FINANCING SOURCES/(USES)				
NOTE PROCEEDS (2018)	\$0	\$0	\$0	\$0
OPERATING TRANSFER IN/(OUT)	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/(USES)	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	\$0	\$0
FUND BALANCE-BEGINNING	\$0		\$0	
FUND BALANCE-ENDING	\$0		\$0	

VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED JULY 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	\$0	\$0
FUND BALANCE-BEGINNING	\$0		\$58,431	
FUND BALANCE-ENDING	\$0		\$58,431	

VILLAGE OF BISCAYNE PARK

STATEMENT OF NET POSITION

PROPRIETARY FUND

JULY 31, 2020

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$305,500
TOTAL ASSETS	<u>\$305,500</u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$38,551
DUE TO ROAD FUND	<u>\$120,399</u>
TOTAL LIABILITIES	<u>\$158,950</u>
<u>NET POSITION</u>	
UNRESTRICTED	<u>\$146,550</u>
TOTAL NET POSITION	<u>\$146,550</u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED JULY 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$501,929	\$501,929	\$519,072	\$17,143
MISC INCOME	\$2,601	\$2,168	\$40	(\$2,128)
TOTAL REVENUES	\$504,530	\$504,097	\$519,112	\$15,015
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$418,060	\$348,383	\$367,334	(\$18,951)
OTHER CURRENT CHARGES	\$1,000	\$833	\$0	\$833
TOTAL EXPENDITURES	\$419,060	\$349,217	\$367,334	(\$18,117)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$85,470	\$154,880	\$151,778	(\$3,102)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$85,470)	(\$71,225)	\$0	\$71,225
TOTAL OTHER FINANCING SOURCES/(USES)	(\$85,470)	(\$71,225)	\$0	\$71,225
NET CHANGE IN FUND BALANCES	\$0	\$83,655	\$151,778	\$68,123
FUND BALANCE-BEGINNING	\$0		(\$5,228)	
FUND BALANCE-ENDING	\$0		\$146,550	